

## Article - Local Government

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§20–424.

(a) (1) On or before October 1 of each year, a Western Maryland code county shall prepare a report on the hotel rental tax.

(2) The report shall be published in a newspaper of general circulation in the county and posted on the county's Internet Web site.

(3) The report shall include:

(i) the amount of revenue the county collected from the hotel rental tax in the previous fiscal year;

(ii) an itemized statement of the use of hotel rental tax revenue; and

(iii) the name and salary of each position in the county unit that administers the hotel rental tax.

(b) A Western Maryland code county shall provide a copy of any audits that relate to the hotel rental tax to the county Senate and House Delegations to the General Assembly.

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